

2013

Town of Hartland Maine Annual Report 2013

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TOWN OF HARTLAND MAINE ANNUAL REPORT 2013



www.townofhartlandme.com

**TOWN OF
HARTLAND
MAINE
ANNUAL REPORT
2013**



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Credit and Debit Cards**

Fees are added on to your transaction

A minimum of \$1.00

2.5% of your total transaction after \$40.00

SUPPORT OUR LOCAL BUSINESSES

TOWN OF HARTLAND

MUNICIPAL ELECTION

MAY 2nd, 2014

10:00 A.M. - 8:00 P.M.

ANNUAL TOWN MEETING

MAY 3rd, 2014

9:00 A.M.

TOWN CLERK HOURS

DAILY

EMERGENCY NUMBERS

AMBULANCE

911

HARTLAND FIRE DEPARTMENT

911

STATE POLICE OR SHERIFF'S DEPARTMENT

911

ANIMAL CONTROL OFFICER

(207)612-6991 or (207)938-3827

CODE ENFORCEMENT OFFICER

(207) 270-5191

TOWN OFFICE HOURS

MONDAY, TUESDAY, WEDNESDAY & FRIDAY

8:30 A.M. - 4:30 P.M.

THURSDAY

8:30 A.M. - 6:00 P.M.

CLOSED HOLIDAYS

TRANSFER STATION

THURSDAY - SUNDAY

9:00 A.M. - 4:00 P.M.

CLOSED **MAJOR** HOLIDAYS

TOWN OFFICIALS

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

ADAM LITTLEFIELD JUDITH ALTON
HAROLD BUKER

TOWN CLERK AND REGISTRAR OF VOTERS

JUDY M TURNER

DEPUTY TOWN CLERK

JOYCE HALFORD

INTERIM - TOWN MANAGER, TREASURER, AND TAX COLLECTOR

CHRISTOPHER LITTLEFIELD

DEPUTY TREASURER AND TAX COLLECTOR

SUSAN FROST

911 ADDRESSING OFFICER

HEALTH OFFICER

FENCE VIEWER

PLUMBING INSPECTOR

CODE ENFORCEMENT OFFICER

AL TEMPESTA

FIRE CHIEF

TIMOTHY KUESPERT

R. S. U. # 19 - DIRECTORS

SUZAN ACKERMAN

ROBIN MC NEIL

ROAD COMMISSIONER

AMOS LAWRENCE

ANIMAL CONTROL OFFICER
CHARLES GOULD

PLANNING BOARD

MAC CIANCHETTE	GERALD MARTIN
DANA LITTLEFIELD	ART CHILDS
JAMES DENNIS	ALTERNATE RANDY BUTLER

**HARTLAND HISTORICAL SOCIETY
MEMBERS**

PRESIDENT WAYNE LIBBY
V. PRESIDENT DARTHEA ATKINSON
TREASURER NATHANIEL C FOSS JR.
SECRETARY ANN FOSS
DIRECTORS

BUDGET COMMITTEE

ELWIN LITTLEFIELD-CHAIRMAN DEBRA COOPER TIM
KUESPERT ROSE ROBINSON JOAN CONNELLY
MEREDITH RANDLETT BARBARA DAY
SHIRLEY HUMPHREY PATRICIA MARTIN
SHERRY GILBERT LINWOOD HUMPHREY
ELMER LITTLEFIELD

MUNICIPAL ELECTION
TOWN OF HARTLAND
FRIDAY, MAY 2, 2014
OFFICIAL BALLOT (SAMPLE)

Place a cross (X) or a check (✓) in the square to the left of the name of the candidate for whom you choose to vote. You may vote for a person whose name does not appear on the ballot by writing the persons' name and municipality of residence in the blank space provided and marking the square at the left. If you make a mistake, you may request a new ballot.
DO NOT ERASE.

VOTE FOR ONE

3 YEAR TERM

SELECTMAN

BUKER, HAROLD

HARTLAND

HARTLAND

VOTE FOR TWO

3 YEAR TERM

BUDGET COMMITTEE

HARTLAND

HARTLAND

HARTLAND

HARTLAND

VOTE FOR ONE

3 YEAR TERM

R.S.U. #19 DIRECTOR

MC NEIL, ROBIN

HARTLAND

HARTLAND

HARTLAND

TOWN OF HARTLAND SUMMARY BUDGET 2012/2013

	BUDGETED	EXPENDED
GENERAL GOVERNMENT		
Pay to Officers	7,500	7,500
Administration	111,710	104,500
Town Office	15,600	13,107
Assessing	18,500	17,850
Office Equip/Tech	12,550	9,524
Payroll Taxes	19,000	15,625
Contingent	10,000	5,623
Abatements	6,000	
PROTECTION		
Fire Department	28,800	28,592
Dam	10,000	689
Street Lights	16,000	13,946
Hydrant Rental	97,000	88,737
Traffic Guides	2,000	1,444
Animal Control	7,450	5,849
INSURANCE		
Workman's Comp	18,000	4,256
MMHT	34,350	34,379
SMP, Liability, Veh	25,000	20,217
Unemployment	7,200	2,430
Disability	1,800	1,289
Aflac	715	713
HEALTH & WELFARE		
KV Transit	560	560
Hospice	300	300
Tri Town Food Bank	1,000	1,000
Hartland/St. Albans SR's	500	500
General Assistance	15,000	6,607
Food/Legion Bldg.	500	135
PUBLIC WORKS		
Labor	49,500	47,380
Roads	55,500	35,561

Snow Removal	159,240	137,244
Town Truck	5,600	3,964
Cemeteries	3,500	2,103

SANITATION

Transfer Station	163,175	96,046
Treatment Plant	60,000	46,376
Code Enforcement	10,000	8,003

RECREATION

Pool	10,050	5,251
ITCC	2,000	2,000
Library	37,150	36,569

PUBLIC SERVICE

KVGOG	2,736	2,441
MMA	2,400	2,382
SEDC	100	100
Chamber of commerce	200	200
First Park	14,000	11,732
Lake Association	3,000	3,000

DEBT & INTREST	331,223	298,043
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TOAL GENERAL GOVT	200,860	173,730
TOTAL PROTECTION	248,315	202,540
TOTAL H & W	17,860	9,102
TOTAL PUBLIC WORKS	273,340	241,476
TOTAL SANITATION	233,175	155,965
TOTAL RECREATION	49,200	48,319
TOTAL PUBLIC SERVICE	22,436	19,855
TOTAL DEBT & INTERST	331,223	298,043

TOTAL MUNICIPAL	1,376,419	1,149,036
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SCHOOL PAYMENTS	1,026,858	1,026,858
COUNTY TAX	295,000	293,930
TOTAL	1,321,858	1,320,788

TOTAL MUNICIPAL, SCHOOL & COUNTY	2,698,277	2,444,427
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REVENUES RECEIVED

Excise Tax	234,515
Boat Excise	4,076
State Revenue	182,263
Property Tax	2,106,497

TOTAL REVENUE	2,527,351
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TOWN OF HARTLAND 2014/2015 BUDGET

	Budget 2013/2014	Request 2014/2015
GENERAL GOVERNMENT		
Pay to Officers	7,500	7,500
Administration	110,410	126,123
Town Office	15,100	19,400
Assessing	18,500	19,000
Office Equip/Tech	12,000	12,000
Payroll Taxes	19,000	19,000
Contingent	10,000	10,000
Abatements	6,000	6,000
PROTECTION		
Fire Department	28,600	31,050
Dam	6,000	5,000
Street Lights	16,000	17,500
Hydrant Rental	97,000	97,000
Traffic Guides	2,000	2,121
Animal Control	7,450	7,450
INSURANCE		
Workman's Comp	18,000	18,000
MMHT	34,750	33,600
SMP, Liability, Veh	23,000	25,000
Unemployment	7,000	7,000
Disability	1,500	1,500
Aflac	715	
HEALTH & WELFARE		
KV Transit	560	560
Hospice	300	300
Tri Town Food Bank	1,000	1,000
Hartland/St. Albans SR's	500	500
General Assistance	15,000	15,000
Food/Legion Bldg.	500	500

	Budget 2013/2014	Request 2014/2015
PUBLIC WORKS		
Labor	49,500	31,741
Benefits/Vac		1,440
Roads	55,500	55,500
Snow Removal	161,990	162,990
Town Truck	5,100	6,000
Cemeteries	3,500	25,048
SANITATION		
Transfer Station	151,925	139,925
Treatment Plant	70,000	45,000
Code Enforcement	10,000	10,000
RECREATION		
Pool	9,750	11,250
ITCC	2,000	2,000
Library	44,650	46,670
PUBLIC SERVICE		
KVGOG	2,500	2,500
MMA	2,400	2,400
SEDC	100	100
Chamber of commerce	200	200
First Park	13,000	13,000
Lake Association	3,000	3,000
DEBT & INTREST	295,734	287,664
TOAL GENERAL GOVT	195,510	219,023
TOTAL PROTECTION	242,015	245,221
TOTAL H & W	17,860	17,860
TOTAL PUBLIC WORKS	275,590	282,719
TOTAL SANITATION	231,925	194,925
TOTAL RECREATION	56,400	59,920
TOTAL PUBLIC SERVICE	21,200	21,200
TOTAL DEBT & INTERST	295,734	287,664

	Budget 2013/2014		Request 2014/2015
TOTAL MUNICIPAL	1,339,234		1,328,532
SCHOOL PAYMENTS	1,065,710	(est)	1,140,310
COUNTY TAX	278,000	(est)	300,000
TOTAL	1,343,710		1,440,310
TOTAL MUNICIPAL, SCHOOL & COUNTY	2,682,944		2,768,842

ANTICIPATED REVENUES

Excise Tax	190,000
Boat Excise	3,500
State Revenue	100,000
Property Tax	2,475,342

TOTAL REVENUE 2,768,842

WARRANT FOR TOWN MEETING

To: Rusty Dickey, a resident of the Town of Hartland, Maine, County of Somerset

Greetings:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Hartland in said county, qualified by law to vote in town affairs, to meet and assemble at the Hartland Town Hall in said town, on Saturday, May 3, 2014 A.D. at 9:00 in the morning then and there to act on the following articles:

Art. 1: To choose a moderator to preside at said meeting

Art. 2: To see if the Town will vote to authorize the selectmen, on behalf of the Town, to take whatever actions are necessary for the Town to become a member of the Maine Municipal Association Property and Casualty Pool Programs, including but not limited to the execution of any contract required for such membership and the payment of any required fees or charges. The authority granted herein shall be continued until revoked.

Art. 3: Shall the Town vote to authorize the Board of Selectmen, on behalf of the Town, to join with other participating municipal and quasi-municipal employers to group self-insure for the provision of workers' compensation benefits, as authorized by 39-A MRSA Sec 403, said group to be known as the "Maine Municipal Association Workers' Compensation Fund" (Fund); and for that purpose and in consideration of the mutual covenants and agreements among participating employers, to authorize the Board of Selectmen to enter into a Fund Indemnity Agreement on behalf of the Town and take whatever other actions may be necessary. The authority granted herein shall continue until revoked.

Art. 4: To see if the town will vote to take \$4,000 from the Cemetery Trust Fund for renovations at the Hartland Cemeteries. Per law M.R.S.A 13 section 1306.

Art. 5: To see if the town will vote to authorize the Board of Assessors to apply \$100,000 of the undesignated fund balance to reduce the 2014-2015 tax mil rates.

Art. 6: To see if the Town will vote to authorize the Board of Selectman to apply \$50,000 of the undesignated fund balance to a Road reserve account in the amount of \$25,000 and \$25,000 to an Equipment reserve account.

Art. 7: To see if the town will vote to accept any or all funds or property from Federal, State or private funding in the form of grants or donations, public or anonymous that the Municipal Officers deem appropriate and in the best interest of the Town.

Art. 8. To see if the Town will vote to authorize the Treasurer and The Board of Selectmen, in the name of and on behalf of the Town to borrow an amount not to exceed \$400,000, the proceeds of such borrowing are to be appropriated to finance a portion of the cost of upgrades identified in the preliminary engineering report called the Wastewater Treatment Facility Improvements, dated February 14, 2014, and to issue the Town's general obligation bond and note of anticipation thereof, for a term not to exceed 30 years at an average annual interest rate not to exceed 2.5% per annum, under such other terms and conditions, including provisions for early redemption or prepayment, as may be approved by the Treasurer, and to further authorize the Treasurer and a majority of the Board of Selectmen, separately to take any and all other actions, including designating such debt as bank qualified under Internal Revenue Code Section 265(b), and to sign such other documents and certificates as may be necessary or convenient to accomplish such borrowing, and to authorize such other action as the Town Meeting may approve.

Art 9. To see if the Town will vote to authorize the Treasurer and The Board of Selectmen to use \$400,000 of undesignated funds for interim financing that will be used instead of the note of anticipation listed in article 8 to save the town some short term financing costs and will be reimbursed/replaced by the general obligation bond described in article 8.

Art. 10: To see if the Town will vote to authorize the Municipal Officers, on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit-claim deeds for such property.

Art. 11: To see if the Town will vote to authorize the Municipal Officers to dispose of equipment, vehicles or furniture no longer necessary to Town operations that the Municipal Officers deem appropriate and in the best interest of the Town.

Art. 12: To see if the Town will vote to establish Sept 15 & Mar 1 due dates on taxes, and set the interest rate at 7% that shall be applied after the due dates.

Art. 13: To see if the Town will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A., sec 506

Art. 14: To see if the Town will vote to authorize the Selectman to borrow money in anticipation of the ensuing year's taxes, if necessary.

Art. 15: To see if the Town will vote to authorize the Selectmen to serve as Assessors and Overseers of the Poor.

GENERAL GOVERNMENT

Art. 16: To see what sum the Town will vote to raise and/or appropriate for the following General Governmental accounts:

Request:

Pay to Officers	\$ 7,500
Administration	\$126,123
Town Office	\$ 19,400
Assessing	\$ 19,000
Office Equip/Tech	\$ 12,000
Social Security	\$ 19,000
Contingent	\$ 10,000
Abatements	\$ <u>6,000</u>

TOTAL **\$219,023**

Selectman & Budget Committee Recommends \$ 219,023

PROTECTION

Art. 17: To see what sum the Town will vote to raise and/or appropriate for the following Protection accounts:

Request:	
Fire Department	\$ 31,050
Street Lights	\$ 17,500
Traffic Guides	\$ 2,121
Dam	\$ 5,000
Hydrant Rental	\$ 97,000
Animal Control	\$ 7,450
Insurance	<u>\$ 85,100</u>
 TOTAL	 \$245,221

Selectman & Budget Committee Recommends \$245,221

HEALTH & WELFARE

Art. 18: To see what sum the Town will vote to raise and/or appropriate for the following Health & Welfare accounts:

Request:	
General Assistance	\$15,000
KV Transit	\$ 560
Somerset Hospice	\$ 300
Tri Town Food Bank	\$ 1,000
Hartland/St Albans Srs	\$ 500
Food/Legion Bldg.	<u>\$ 500</u>
 TOTAL	 \$17,860

Selectman & Budget Committee Recommends \$17,860

PUBLIC WORKS

Art. 19: To see what sum the Town will vote to raise and/or appropriate for the following Public Works accounts:

Request:

Labor	\$ 33,181
Roads	\$ 55,500
Snow Removal	\$162,990
Town Truck	\$ 6,000
Cemeteries	<u>\$ 25,048</u>

TOTAL \$282,719

Selectman & Budget Committee Recommends \$282,719

SANITATION

Art. 20: To see what sum the Town will vote to raise and/or appropriate for the following Health & Sanitation accounts:

Request:

Transfer Station	\$139,925
Pollution Control	\$ 45,000
Code Enforcement	\$ <u>10,000</u>

TOTAL \$194,925

Selectman & Budget Committee Recommends \$194,925

RECREATION

Art. 21: To see what sum the Town will vote to raise and/or appropriate for the following Recreation accounts:

Request:

ITCC	\$ 2,000
Library	\$46,670
Pool	<u>\$11,250</u>

TOTAL \$59,920

Selectman & Budget Committee Recommends \$59,920

PUBLIC SERVICE

Art. 22: To see what sum the Town will vote to raise and/or appropriate for the following Public Service accounts:

Request:

KVCOG	\$ 2,500
MMA	\$ 2,400
SEDC	\$ 100
Chamber Commerce	\$ 200
First Park	\$13,000
G M L A	<u>\$ 3,000</u>
TOTAL	\$21,200

Selectman & Budget Committee Recommends \$21,200

DEBT & INTEREST

Art. 23: To see what sum the Town will vote to raise and/or appropriate for the following Debt & Interest accounts:

Request:

ME Municipal Bond Bank	\$254,920
Town Wide Reval	\$ 26,834
Salt/Sand Shed	<u>\$ 5,910</u>
TOTAL	\$287,664

Selectman & Budget Committee Recommends \$287,664

Art. 24: To see if the Town will raise and/or appropriate \$1,000.00 for Street Flags.

No action required

Art. 25: To see if the Town will vote to increase the Property Tax Levy Limit of \$804,247 established for Hartland by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit. (This article only needs to be voted on, if the budget is increased more than \$38,595.22 in the preceding articles).

Art. 26: To see if the Town will vote to apply from the following accounts for the 2014/15 budget:

Request:

Excise Tax	\$190,000
Boat Excise	\$ 3,500
Departmental Accounts	\$ 20,000
Highway Assistance	\$ 16,000
(for Capital use only)	
Other	<u>\$ 18,000</u>
TOTAL	\$247,500

Art. 27: To see if the Town will vote to allocate the snowmobile registration funds received from the State of Maine to Smokey's Angels Snowmobile Club for the maintenance of snowmobile trails for the benefit and use of the public.

The Registrar will be in session for the purpose of revising and correcting the list of voters on Saturday, May 3, 2013 from 8:30 a.m. to 9:00 a.m. in the Town Hall.

Given under our hands this 17 day of March, A.D. 2014

A True Copy
Attest:

Judith Alton,
Selectman

Russell Dickey
Resident of Hartland

Adam Littlefield,
Selectman

Harold Buker,
Selectman

To: The Citizens of the Town of Hartland,

In the time I have had the privilege to serve the Town of Hartland as Interim Town Manager, there have been many changes. I have worked with the Selectmen to facilitate these changes and it has been a pleasure. This is our report to you.

What is going on?

We hired contract operators, Chuck Applebee and Mary Bowers of Water Quality and Compliance Services of Wiscasset, ME for the treatment plant. They provide a superior level of professionalism and service while being mindful of costs. They are a pleasure to work with and their ability to negotiate, communicate, and protect the environment on the Town's behalf is impressive!

We have a team of folks working on a project at the treatment facility. This team includes town staff, DEP officials, CDBG, KVCOC, CES Inc., Water Quality and Compliance Service, and Tasman Leather Group LLC. This team has identified necessary upgrades at the treatment plant. The team recognized some short comings in the planning process and redirected its efforts in October of 2013. As a result, we have a plan to improve and upgrade the head works/preliminary treatment area at the treatment plant. This work includes changes which will help keep the plant running more effectively. We will be utilizing a \$401,500 CDBG grant to work on the project.

The town entered into a second contract with CES Inc. of Brewer, ME, to provide a Preliminary Engineering Report (PER) which has identified \$7,413,000 +/- worth of needs. This process lead to another funding application for a \$2,600,000 project, and resulted in a funding package from USDA for \$1.6 million dollars. \$1.2 million dollars is grant money and \$400,000 dollars is the match money which will be a loan from USDA (must be approved at Town Meeting). Thank you to CES Inc. for their efforts on this funding package. We are also hoping for \$1,000,000 of grant money from CDBG which Maine Rural Water of Brunswick, ME made application on the Town's behalf. Thank you to Maine Rural Water for their input too! This brings the total funding package to \$2.2 million in grants and \$400,000 in loans if we are the recipients of the grants. We are excited about this opportunity and hope that you support the borrowing of the \$400,000 so we can get the grant monies. CES Inc. also provides services to us for the landfill. We have a very solid relationship with CES Inc. and we appreciate what they do for us!

We are still negotiating with a potential partner for our landfill and we are unsure of the direction of that possibility at this time. We are hopeful that an agreement of some sort can be attained.

The Town continues to make financial gains at the Transfer Station as we were able to cut 10% out of the budget for 2014/2015. We believe it is directly related to the dump stickers and the crew enforcing the rules.

Tasman Leather Group LLC has a new management team here in Hartland. The managers we have had the pleasure to work with so far are outstanding. We are in constant communication and they recognize the impact that the tannery has on our treatment plant. They are truly team players and share a common vision regarding our treatment facility, cost sharing, and protecting the environment. Please welcome Conrad Nadeau the Executive-Vice President of Operations, Wayne Chasse the Facility Engineer, and Whitney Tinsley the Vice President of Marketing and Brand Development to Hartland if you see them around town! We thank them and the Tasman family for their commitment to keep the tannery here in Hartland and wish them well!

There is a new safety program in place. The required annual training will be led by Don McDougal who is the safety officer for RSU #19. Greg Potter, the RSU #19 superintendent, has offered to share the safety officer resource with the towns to save the tax payers money. Thank you Mr. Potter and Mr. McDougal for this idea!

We would also like to welcome The Glass Eel and the Family Dollar Store to Hartland. We hope Hartland is prosperous for you!

We continue to move forward with the revaluation process which is being done by Hamlin Associates of Parkman, ME. We look forward to a mock billing in May of 2014.

Our Concerns

We are currently under great scrutiny with the DEP for alleged chrome violations at the landfill. We have been working relentlessly with the tannery, consultants, staff, engineers, and attorneys to resolve this issue. We are hopeful that a resolution will be reached and we can minimize the cost of the resolution with aggressive management and attention to the process.

Our second concern is the condition of the Hartland Pollution Control Facility. We have a Professional Engineering Report that has identified \$7,413,000 +/- worth of necessary work. We are hopeful that the \$2,600,000 funding package if granted by CDBG and approved by the citizens of Hartland will get us started on necessary upgrades.

Our third concern is the condition of the town roads. There isn't a town road that is really passable without bumps. We have conservative estimates of \$150,000 per mile to ditch, change culverts, and pave. We know of 13.5 miles that are in desperate need of work which equates to \$2,025,000.

Lastly, we are concerned about the Town's equipment. We need a plan to start replacing some of our daily equipment such as the backhoe, pickups, and the sidewalk machine. This should be done by creating a reserve account to minimize borrowing in the future.

Our Goals for 2014/2015

Get the landfill in compliance and get an additional financial partner

Search for more grants for HPCF Upgrades

Create a Road Plan

Propose a reserve account for future equipment upgrades

Write a Comprehensive plan for the Town

We would like to thank all the town employees for all that they do. Their dedication, loyalty, and hard work serve the community well!

Sincerely

Chris Littlefield
Interim Town Manager

Judith Alton
Selectman

Adam Littlefield
Selectman

Harold Buker
Selectman

REPORT OF THE CODE ENFORCEMENT OFFICER AND PLUMBING INSPECTER

It continues to be my pleasure to serve the Town of Hartland and its Planning Board as Code Enforcement Officer. 2013 was a very busy year as there were 40 building permits issued for everything from demolition to woodsheds to new houses. There were 19 plumbing permits issued for sub-surface and internal plumbing. There were a few enforcement actions necessitated by property owners either beginning work without a permit, or for doing work in violation of that had been issued. I'm pleased to report that most of all violations have been resolved without court action becoming necessary. If you have any questions concerning the Town's ordinances or I can be of any help please feel free to call me at the Town Office. I'm in the office on Wednesday and the Town Office can reach me for any problems that should arise on the off days.

Respectfully Submitted,
Al Tempesta

Local Sealer of Weights and Measures Hartland 2013

Starting in January, the test weights and fuel pump test cans were taken to Augusta for their yearly calibration tests. In the middle of February; I picked up the equipment and attended a meeting with the State Sealers of updates on new devices.

I was sworn in at the town office in April. In August 9 scales and 6 pumps were tested and found to be in good working order and within the state tolerances.

Respectfully submitted
Local Sealer, Tim Briggs
Phone 924-7562

Librarian's Report to the Citizens of Hartland, 2013

It has again been my pleasure to serve as your town librarian for a seventh year. In order for a small public library to be successful, innovation and entrepreneurship are critical. In 2013, we added the following to the library collection: 2413 Hardcover, large print and paperback Books, 400 unabridged audio books on CD, 733 music CDs, 888 movies or TV series on DVD, for a total of 4434 new items. These figures are significant when you realize that our material budget of \$4500 hasn't increased in the past three years. Our sales on Amazon.com, buying from patrons and trading for books, music, movies and audio books online, coupled with donations from a very supportive community; allow us to have perhaps the best small library collection in Maine. In addition to what we own, we have fast access to another 6.5 million items owned by other Maine libraries that can be requested online and delivered via the statewide van service.

We have one of the best juvenile and young adult fiction collections in Maine and trading, coupled with books added after I, my wife and several capable volunteers review them, stretch resources even further. I am also a reviewer for *School Library Journal* and add anything reviewed to our collection. We continue to work closely with the staff of RSU 19 to help local children have access to the best possible resources. To that end, we encourage kids to take advantage of our free interlibrary loan service. We also offered several summer programs in conjunction with the 21st Century summer program. More than 50 kids per session enjoyed programs presented by Mad Science, The Boston Museum Of Science, the L.C. Bates Museum and Former Allagash Waterway supervisor Tim Caverly last summer. In addition, thanks to books donated by library patrons and community members, we gave away more than 700 books to children from Hartland, Palmyra and St. Albans last summer.

We re-roofed the library, installed a new drain to address a nagging leak in the downstairs meeting room and, in conjunction with the town office, added a new copier/fax/printer/scanner for public use. The library staff and board of trustees continue to work very hard to provide excellent library services at what we believe is a very reasonable cost.

We are always interested in donations of books, audio books, music and movies. They can be dropped off at the library during hours of operation. If you do not have a library card, please stop by and see what we have to offer. The library is open Tues-Thurs: 10-6, Fri: 10-5 and Sat: 10-1. You can find out what's happening by going to the library blog at <http://hartlandpublic.livejournal.com/>

Respectfully submitted,
John R. Clark, MLIS-Hartland Librarian

TOWN CLERK REPORT VITAL STATISTICS REPORT 2013

Due to the new electronic birth and death registration system, I will not be able to report the number of births (it does not report the actual residents of Hartland it reports the place of birth) or deaths within our town (the report does not include all residents that passes from our town).

Dogs licensed: 187 Licenses

Kennels licensed: 1

Dog licenses are due prior to January 31 each year, altered dogs are \$6.00 and non-altered is \$11.00. State of Maine mandates that: February 1 there is a late fee of \$25.00 added to your licensing fee. **Licenses are available mid-November for the upcoming year. Please plan accordingly.**

There are approximately 1585 registered voters.

This year we received a voting tabulating machine through a grant with the Secretary of State Elections Division. We were able to process State votes, much more efficiently. We will not be doing municipal elections through this system because of the associated costs. Thanks to all of the election workers, they are great and very supportive.

Judy M. Turner,
Town Clerk

HARTLAND HISTORICAL SOCIETY

Dear Fellow Citizens of Hartland:

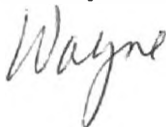
It is once again time to report on the past year's activities of the HHS. The most visible event was the completion of our project to restore the Ireland Cemetery which was started some time ago. What made it particularly significant for the Historical Society was that many of the founding members were able to attend the rededication ceremony. That project had been a motivating force for Hilda Nutter. While the project was organized by the HHS, it would never have been completed without the support and cooperation of both the former and present citizens of the town.

The care of community cemeteries is both a legal and moral obligation of that community. The Historical Society is glad to play a part in meeting that obligation. The Fuller's Corner Cemetery will be the next project.

There are several other areas that also must be addressed. A major one is to find a place for the HHS which will allow us to collect and preserve artifacts related to Hartland's history. We are doing fairly well with pictures, papers and home record books, as the library has allowed us to store those kinds of items there.

Former Hartland Academy students will be interested to know that another reunion is planned for 2015. Rose Robinson will chair the event, aided by HA alumni members and the Historical Society.

Again thank you for your support, and if you are not already a member, the dues are ten dollars for a year. Join us on the first Monday of the month at 6 pm at the library.

A handwritten signature in cursive script, appearing to read "Wayne".

Tri-Town Food Cupboard Report to the Towns January 9, 2014

Greetings,

TTFC continues to be very busy feeding those in need. With the recent reduction in the Food Stamp program we expect there will be continued increase in the numbers of people needing our services.

As you may have guessed, with the economy the way it is, the numbers of people needing help has grown throughout the past year. We had 1,511 individuals representing 4,506 people, come in for services this past year.

The amount of funding we receive in grants through United Way has decreased considerably. These funds are from FEMA and were consistent for several years. However, in the last three years we have not received any way near what we requested, and funding times have been erratic. This has been a source of funding we relied on in the past but are not sure how long it will continue. We continue to write matching grants to Good Shepherd and a grant to Mid State Machine. St. Martin's Church in Palmyra has been sending a monthly donation. Sebasticook Valley Federal Credit Union has raised money for area food cupboards and we have been a recipient of the fund raising. Another move that has been a big help to TTFC is becoming part of the Mid Maine Food Pantry Coalition. Ninety nine percent of the food we receive from them is free to us. A special purchase allowed us to buy eggs this month for 75 cents a dozen from them. We continue to rely on the Towns and on donations from local organizations, and private citizens to pay for overhead and for items such as toothpaste, bath tissue and other non-food items that cannot be purchased with monies received from some of our funding sources.

Volunteers keep the Food Cupboard running week after week. Without volunteers we would not be able to keep open, they are a valuable asset. We have lost a few volunteers do to ill health but at the same time have picked up new ones. There are generally five/six or more at the site each week as well as others who go to Waterville, Madison, Brewer, etc. using their own vehicles to pick up food. Skills also volunteer a van, driver and some men to pick up food once a month which is a big help to the food

cupboard. You'll find several volunteers at the Food Cupboard every Monday, stocking shelves and rotating the food. You may also find them defrosting a freezer or cleaning the space. Pat Martin is the glue that keeps it all together; you're apt to find her there most any day of the week doing something that needs to be done. We have a great Board of Directors who represents the three Towns that we serve also. We are thankful to everyone who helps with keeping TTFC open and running.

Respectfully submitted

Judith Alton, President



**Hartland
Volunteer Fire Department**

43 Canaan Road
Hartland, Maine 04943
Phone/Fax 207-938-4725
Tax Exempt # E81837



*I can think of no more stirring
symbol of man's humanity to man than a fire engine.*

To the Elected Officials of the Town of Hartland,

On behalf of the members of the Hartland Volunteer Fire Department, I would like to thank the citizens of the Town of Hartland for their continued support throughout the past year.

Our mission is to safeguard our citizens and visitors by providing the highest quality service with pride. Our firefighters are the best of the best; they are proud of their department and serve with pride. With their pride, comes ownership, an ownership that has been forged through years of belief in the core values of courage, honor and integrity. These values combined with the highest levels of dedication and commitment makes them second to none.

Firefighter David Morrison designed a new website for the department www.hartlandvfd.com. We would like to invite all citizens of Hartland to visit our website.

This year we concentrated our training hours on regular yearly training plus additional training on:

- HazMat Operations Level
- Search and Rescue
- Venting Saw
- Hose Testing

We also held several fundraisers to include:

- 2 Bottle Drives
- Hunter's Breakfast
- Ice fishing Derby

- Sportsman's Raffle

Fund raising and donations have allowed us to purchase:

- 9 new radios
- Batteries for the Thermal Imaging Camera
- 6 sets of chains for the fire trucks
- 10 turkeys for Manna Ministries at Thanksgiving
- TV for training purposes
- Truck Repeater for Engine 1

HVFD responded to 144 calls between 1-1-13 and 12-31-13.

18 Structure fires
 23 vehicle/ATV accidents
 18 Ambulance Assists
 7 chimney fires
 6 Standby calls
 25 Trees down or on wires/building/vehicle
 22 fire/sprinkler alarms
 2 Traffic control/traffic hazard
 2 No power alarm
 2 CO detectors
 7 Grass/brush fires
 1 Kerosene spill
 2 Burning rubbish
 1 Permit Burn
 3 Low hanging wire/wire in road
 1 Transformer fire
 1 Vehicle gas leak
 1 Appliance fire
 1 Smoke investigation
 1 Electrical problem

Sincerely,
 Tim Kuespert-Fire Chief

1-1-2014

Hartland/ St. Albans Senior Citizens

To Whom It May Concern:

The members of the Hartland/ St. Albans Senior Citizens are happy to report that we have had another successful year.

We meet on Tuesdays in Hartland from 9:00 a.m. to 1:00 p.m. at the Corinthian Lodge Hall. Our attendance averages 25 people per week. To many in our group, this is the only day of the week that they can join with others for socialization and good company.

We are grateful for your donation as without your help, we could not continue.

God Bless You All

President – Meredith Randlett

Secretary – Joyce Kenney

SMOKEY'S ANGELS SNOWMOBILE CLUB, INC.

As I write this report for our club it is hard to believe as I say each year that another year gone by. We had a good start this fall with a lot of snow and the trails were groomed and a good base was started. As of today with all the rain that turned to ice a lot of damage was done to trees along our trails. We have had to hire help to get them cleaned up. With the weather not always cooperating it is difficult for the many volunteers who try so hard to keep our trails in great condition for everyone to ride on. They do get out there and work very hard with what snow we get to make the best of it for everyone. We can only hope that the rest of the winter will be better. We have again this year done lots of maintenance on the trails. More work was done on the trail by Stafford Pond. We also did lots of work on a trail that the land is owned by Stacy Halford and also Roland Dufrense. There was some damage done to the trail that we did so much work on behind Gilberts on the North Hartland road. Please be careful when you ride any recreational vehicle on these trails as it is discouraging to us to do all that hard work and have it destroyed. We all want to be able to ride and it is a privilege that does not have to be given to us by land owners. Many volunteers have worked many hours and get no pay to help make these trails as nice as possible for all of us to ride on. The club is very fortunate that members own equipment and they do a lot of work for us at a reasonable rate. To them we give a big thank you. The club would also like to thank the ATV club again this year. They have

worked very hard with us to make the trail system better for all of us. They share some of the same trails we do for riding in the summer time.

Hopefully everyone will appreciate the work that was done and treat the trails with respect when riding on them. With the decrease in snow fall each winter more people now own ATV's. We have had our trails inspected again this past year and received good remarks. Our thanks go out to Mike Demo and Elwin Littlefield who do all the paper work for the grants. Without the grants this club would not exist.

We were pleased that we could nominate Elmer and Beatrice Littlefield for landowner of the year. They received their award at a MSA meeting in Augusta in October. Many members attended the event.

We again this year will be making turkey pies in Feb. They will be for sale for \$12.00 and if you would like to purchase one please see a member of our club and we would love to take your order.

The club has again donated this year to many charities. Donations were made to the Pine Tree Camp Ride-in, the Hartland Public Library, the two local food cupboards. We have had many members who have lost love ones and we also provide them loving support and food for gatherings. The Margaret Chase Smith scholarship applications are available to any graduating senior whose family has been a member of the club for 2 years as of January 1, 2014. The selected student or students will be awarded a \$250.00 scholarship payable at the beginning of their second semester. The application can be obtained by contacting Joan Connelly at 938-2169.

We urge anyone who owns a snowmobile and enjoys riding the trails in our area to join your local club. Membership is up a little this year due to some members asking people who they know that used to belong to the club to renew their membership. Remember if there is no club there are no trails to ride on. If you have not renewed your membership for this year or may have not joined for a few years please do as we certainly want you as a member and to attend our meetings as your input is very important to us. We meet the first Tuesday of each month except the months of June, July and August at the Hartland Public Library at 7:00 pm. Our Nov. meeting is the second Tuesday because of voting. Even if you do not own a snowmobile or ride with anyone on the trails you are always welcome to attend the meetings. It take a lot of volunteers to keep our trails in good shape during the winter months so if you can donate any time please call either of our trail masters Artie Burrill at 938-4762 or Elwin Littlefield at 938-4905 they would appreciate your help. Remember safety is a number one priority in riding your snowmobile. Always ride to the right, ride safe and keep your speed down

Respectfully submitted, Irene Dolly Robbins Sec. Smokey's Angels S.C. Inc.

ANIMAL CONTROL OFFICER REPORT

Hello everyone,

I am the ACO for Hartland since August 2012 and am currently certified through the State of Maine. I have answered many calls from stray dogs and cats to loose livestock dog bites and motor vehicle accidents. All animals picked up I hold for a few days to try to find the owners. Any unclaimed animals are transported to the local animal shelter in Skowhegan. The animal control officer only handles domestic animals; any wild animal complaints would need to be referred to Maine Inland Fisheries and Wildlife. If your dog or cat is lost there is a greater chance of it being returned home if they are wearing an identification tag with all of your information, rabies tag from your veterinarian or town registration tag. You can also have a chip inserted into your animal at a very minimal charge which gives your pet a great chance to be reunited with his family. If your pet is missing please call me ASAP to report it. If your pet is taken to the shelter when you go to retrieve it, there are fees imposed to get it back. Remember to spay or neuter your pet. New dogs need to be licensed at the age of 6 months and have their first rabies vaccine. All others are due by December 31st there will be a state mandated late registration fee of \$25.00 for any dog after January 31st.

Charles Gould
1274 Canaan Rd
Hartland
938-3872 or 612-6991

Irving Tanning Community Center
62 Elm Street * Hartland, Maine 04943
Phone 207-938-4456 * Fax 207-938-5148

Citizens of St. Albans, Hartland & Palmyra,

Irving Tanning Community Center is operated through a thirteen member Board of Directors each representing a group with an interest in the facility. RSU #19 provides the operating costs, insurance, maintenance, and cleaning of the Center. Scheduling of events is done through the office at the Hartland Consolidated School.

The children from Hartland, Palmyra and St. Albans participate in tri town soccer, basketball and cheerleading programs. Due to league rules baseball/softball teams have to be fielded by individual towns. The Center is used to play many of the games. The Youth Sports Program involves a lot of volunteers who coach and supervise the students. Games and practices are held at the Irving Tanning Community Center weeknights and Saturdays.

Irving Tanning Community Center is currently a site for the 21st Century Afterschool Grant. Students from the Hartland Consolidated School, St. Albans Elementary School and 5th Grade Somerset Students are participating in after school academic and enrichment activities.

Irving Tanning Community Center is also available for private events. Birthday parties, bridal and baby showers, anniversary parties, and family functions are some of the events that have taken place at the Center. Area groups use the Center for dances, concerts, trainings and meetings.

If you are interested in using Irving Tanning Community Center please contact the office at the Hartland Consolidated School for a "Building Use Form". If you are interested in being part of the Center or if you have any suggestions or ideas for programs to better serve our community please contact the Center at 938-5191. We welcome your support.

Respectfully Submitted by,

Denise Kimball
Secretary, Irving Tanning Community Center

REGIONAL SCHOOL UNIT 19
Corinna Dixmont Etna Hartland
Newport Palmyra Plymouth St. Albans
Superintendent's Office

PO Box 40 (182 Moosehead Trail) Telephone (207) 368-5091
Newport, ME 04953-0040 Fax (207) 368-2192

Gregory G. Potter, Superintendent
Janet J. Morse, Asst. Supt./Dir. of Instruction

January 2, 2013

Greetings! The RSU#19 Board of Director's, Administration, Faculty and Staff fully appreciate the support of each and every one of our communities, as we strive to provide the best opportunities possible to our students. We continue to work with the Maine Schools for Excellence, via the federally supported "Teacher Incentive Fund 4" grant; the second of a five-year pilot that will focus on teacher and principal professional practice and district wide performance improvement. RSU#19 is presently about a year ahead of the rest of the state with respect to piloting a new evaluation and professional development system. State law also requires public school units to re-examine teacher compensation methods. The grant is enabling the RSU to experiment with some different kinds of "incentives and rewards." No permanent changes can go into place without Board and Association agreement through collective bargaining. Retention and recruitment of top quality leaders and teachers is also a critical part of this work. To learn more about the TIF 4/Maine Schools for Excellence initiative, please visit the district's web site, or contact me personally at any time.

RSU#19 (again) thanks the communities for their continued fiscal support this year. The financial picture is much improved, due to the stabilization loan, and the current budget has allowed for stability of tax impact to the towns. A couple of towns are paying less than last year and a few are paying slightly more. My goal is to continue to work with the Finance Committee and School Board on a plan to close any remaining "gap" between obligations and balances available to cover them, as soon as possible. The Board should have this plan in place by February or March. The state has completed a lengthy study of the RSU's financial condition, including an intense review of what happened in prior years that led to the crisis last year. A copy of the state's audit is available through my office

upon request. It is also available on the state auditor's web site, at the following link: <http://www.maine.gov/audit/reports/2013rsu19.pdf>

The facilities in RSU#19 are open and used constantly by our citizens to support the needs of the communities we serve. The Building Committee has continued to sustain our facilities, which reduces costs of operations for each location. RSU#19 has been approved by the Department of Education to be funded for up to two state building projects. We were ranked number three for a project to replace the Newport-Plymouth Elementary School and number six for a project to renovate, or replace Nokomis Regional High. The district and state have hired Oak Point Associates of Biddeford to conduct initial pre-concept activities, including a construction vs. renovation analysis of Nokomis Regional High, an analysis of the 200+ acre Williams Road site (owned by the RSU) and a district-wide analysis of how we use our available facilities and what major maintenance and upkeep requirements there may be. We are also collecting "pre- concept" ideas and input from the entire community. A series of public informational forums was held in November and December. Oak Point will be collating data in preparation for another round of discussions related to what these projects might look like. If anyone would like to provide input, or ask questions, please call or write to me directly, use the "Ask the Superintendent" link on our web site, or write to Oak Point directly using the following link: rsu19@oakpoint.com

The school district population has dropped slightly again this year to 2171 K to 12 students. An aging population demographic continues to provide challenges to the educational system. We are working to keep our student counts as high as possible, via excellent programs and opportunities, a focus on nurturing students and customizing our approach. The after-school programs through the federal 21st Century grant continue to develop opportunities for expanded learning, and are running strong. Most after school buses are able to run because grant funds support transportation and other costs for these programs.

Despite the many challenges over the first year of my superintendence in RSU#19, I have quickly come to know that it is the wonderful people and the "family" atmosphere that makes the district a special place to be. I am confident that together, we will continue to move forward positively to support students in meaningful and effective ways. Thank you for the opportunity to serve as Superintendent!

Please visit our web site at: www.rsu19.org. We are expanding public access to important information regarding student programs and services,

budget management, auditing and the like. An "Ask the Superintendent" link is available for public use. I am always glad to answer any question, or receive input/ideas from members of the public.

Respectfully,
Gregory G. Potter
Superintendent of Schools

Annual Report

July 1, 2012 through
June 30, 2013

The Staff, General Assembly, and the 24 member communities of the Kennebec Regional Development Authority are pleased to present this annual report for the fiscal year ending June 30, 2013.

Financial Overview

KRDA/FirstPark ended the fiscal year well within our planned operating budget showing \$164,812 of revenue over expenditures. Annual revenue distributions to member communities totaled \$241,560. We reduced our long term debt principal by \$219,310. This amount includes the additional principal payments being made on our note held by Camden National Bank -which will reduce the term. At this point, we are on target to completely pay off our long term debt in approximately eight years. The total long-term debt for the organization stands at approximately \$2,064,649. For investments, we have five CD's and a money market account at the Maine State Credit Union totaling \$200,512; a savings account with TD Bank totaling \$240,000 and; a CD with Skowhegan National Bank totaling \$77,500. These cash allocations represent designated funds toward a small operating reserve and a growing infrastructure reserve which will be utilized to help pay the costs of future infrastructure development when the work is needed within FirstPark and help minimize future borrowing for that purpose. We project adequate cash flow for operations and debt service through the coming fiscal year without additional borrowing.

Operations Overview

During FY 2012-2013, the organization engaged a new Executive Director, Brad Jackson, with a strong regional economic development background. He has picked up where the previous Director left off

regarding the strategic planning process. The organization now has two effective standing committees that are advising and assisting the staff on forward operations. Through the planning committee, chaired by Mike Roy, City of Waterville, we are developing a capital/facility plan. Through the marketing committee, chaired by Kathryn Ruth, Town of Pittsfield, we are redeveloping our lead generating process. The Executive Director is also actively engaged in building alliances with other organizations, DECD, educational institutions, and municipal officials – all which were outlined in the strategic plan. This reinforces a greater regional orientation in our processes and procedures. The reorganization that occurred in the previous year has had a dramatic and positive effect on our annual budgeting and governance process.

From the Director's Desk...

On the marketing front, we engaged the services of Research Consulting International (Montreal, Canada) for lead generation. This refocuses the organizations efforts from print/place marketing to regional networking. This process will place us in front of senior level decision makers within the firms to tell our story about the competitive advantages of Central Maine. In the fall of 2013, I anticipate we will begin our first outreach – meeting with firms in Atlantic Canada. In May we brought our first lead to the region and we await the outcome of their investment decision (\$35 million and 150 jobs). For this we established a "Red Carpet" program and recommend working closely with the Mid Maine Chamber of Commerce on bringing out the Communities Centers of influence for future leads brought to the Kennebec Valley. In order to strengthen the regional networks that would be essential in our business attraction efforts I have begun a business visitation program with regional firms in the IT, bio/medical, and metal fabrication clusters. This may lead to regional business expansion opportunities and opportunities to leverage State and Federal funding. I continue to leverage the services of CBRE The Boulos Company – who were instrumental in providing several solutions to the needs of our above lead. I intend to explore additional relationships with developers who may provide build out solutions for forthcoming leads into FirstPark. Finally, I am scheduling myself to attend selectmen's/council meetings, to talk about what we're doing.

Executive Director
Brad Jackson

Dear citizens of Hartland:

As a state, we have taken great strides over the course of the past years.

Growing our economy, decreasing our energy costs, and improving our educational system are the priorities of my administration. Maine needs to create a pro-growth environment that encourages our businesses to create jobs. It is critical that we focus on promoting policies which support and attract new investment. To achieve this, we need to keep taxes low on our families and businesses, and find ways to increase efficiency in government while protecting our most vulnerable citizens.

We have made great progress toward these endeavors. We passed **the largest tax cut in Maine's history**. Two-thirds of Maine taxpayers will get income tax relief, and 70,000 low-income Mainers will no longer pay income tax. My goal is to continue to drive down Maine's income tax.

We are striving to also cut the cost of electricity through our spearheading of a regional effort with Massachusetts, Connecticut and Rhode Island to expand the use of hydropower in Maine. Additionally, Maine is currently one of the fastest states in natural gas expansion.

We have passed legislation that will decrease the cost of health insurance for school districts, allowing more money to be spent in the classroom. Putting students first is important to me. Education is what saved my life, and I want every child in Maine to have the same opportunity I had. With the passage of charter school legislation, hundreds of families now have options for their children.

There's still a lot to do. The recent decision by the legislature to take money from our state's rainy day fund in order to pay revenue sharing in 2015 is fiscally irresponsible. We need government decision makers to act responsibly.

Maine has a great tradition of civic involvement and citizen participation in the decision making process. Thank you for taking the time to become informed and for working with your neighbors to hold government accountable. It is a pleasure serving as your Governor. If ever I can be of

assistance to you or you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,
Paul R. Le Page
Governor

Maine House of Representatives

Dear Friends and Neighbors:

It has been an honor to serve the Town of Hartland in the Maine State Legislature. For the past seven years, I have worked to represent you in a transparent and accessible way, and I will continue to do so in the Second Regular Session of the 126th Legislature.

During the Second Regular Session of the 126th Legislature we will be addressing pieces of legislation carried over from the first session, taking up new pieces of legislation deemed to be of an emergency nature, as well as considering Governor's bills. Some of the topics of legislation pertain to expansion of the State's Medicaid program, welfare reform, amending the current fireworks law, and firearms regulations.

The Joint Standing Committee on Agriculture, Conservation and Forestry, the committee on which I serve, will be addressing legislation covering such topics as pesticides, harness racing purses, and animal welfare laws. Our committee continues to work diligently to protect and balance Maine's farming and conservation interests.

As the Second Regular Session progresses, I encourage you to visit the Legislature's website at <http://maine.gov/legis/> for up-to-date bill status information, public hearing dates, roll call votes on legislation, and links to live video and audio broadcasts. Our representative form of government works best when we all get involved.

I would like to thank each and every one of you for offering your support over the last seven years. It has been an absolute honor and a privilege to represent you in Augusta. Please feel free to contact me at home at 938-2006, in Augusta at 287-1440 or by e-mail at dacray@msn.com.

Sincerely,
Dean A. Cray
State Representative

A handwritten signature in dark ink, reading "Dean A. Cray". The signature is fluid and cursive, with a long horizontal flourish at the end.

UNITED STATES SENATE

January 14, 2014

Dear Friends,

Since arriving to the U.S. Senate last January, I have been looking for ways to provide Mainers with improved access to federal services through the use of digital technology and on the ground outreach initiatives. Maine is a rural state and I know that traveling to our offices can present both logistical and financial challenges.

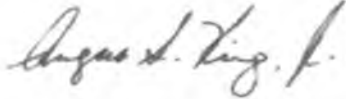
To help overcome those obstacles, I launched our signature **Your Government Your Neighborhood** outreach program in June 2013. Every other week members of my staff in Maine travel to different towns - ensuring that all 16 counties are served each month - to hold constituent office hours for local residents.

Over the past eleven months my work in Washington has been largely shaped by the four committees that I serve on: Armed Services, Intelligence, Budget, and Rules. These appointments allow me to engage on issues important to Maine and help craft legislation before it comes to the Senate floor. On the Armed Services Committee I work with my colleagues to honor our obligations to members of our armed forces both past and present, as well as ensure the continued strength, efficiency, and sustainability of our military. On the Intelligence Committee I work to effectively mitigate security threats facing our country while also establishing measures to guarantee that the privacy rights of U.S. citizens are protected. On the Budget Committee, I am working to ensure that necessary spending is tempered with fiscal responsibility, and my position on the Rules Committee allows me to push for procedural reforms that remove institutional inefficiencies and help move the country forward.

I am tremendously grateful for the opportunity to serve you and determined to keep you informed of my activities in Maine and Washington. As always, I welcome any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call our toll free in state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, and Scarborough (207) 883-1588, and

Washington D.C. (202) 224-5344.

Sincerely, ANGUS S. KING, JR



UNITED STATES SENATOR

United States Senate
Susan M. Collins

Dear Friends:

It is a privilege to represent Maine in the U.S. Senate, and I welcome this opportunity to share some of my work from the past year.

Encouraging the creation of more jobs remains my top priority. I have developed a Seven Point Plan for Jobs in Maine, which includes proposals to spur small business investment, ensure robust workforce education and training, reduce regulatory red tape that stifles job creation, support Maine agriculture and manufacturing, and invest in the infrastructure needed to expand our economy. Traditional industries and small businesses remain the backbone of Maine's economy, and innovation will be important for future jobs as well. I have supported Maine's effort to lead the world in deepwater wind technology and was proud when the University of Maine and its private sector partners launched the first prototype this year. This emerging industry has the potential to create thousands of good jobs here in Maine.

BIW remains a major Maine employer and is critical to our national security. I have worked hard to support the Navy's request for a 10th DDG-51 and to continue construction on the DDG-1000s at the shipyard. This year's annual defense policy bill also contains more than 30 provisions to eliminate sexual assault from our military, including several provisions that I authored.

Partisan divisiveness in Washington continues to prevent us from addressing some of our nation's most serious challenges. Gridlock reached a peak in October with the federal government shutdown that pushed our country to the brink of defaulting on its financial obligations and damaged our economy. As the shutdown continued with no end in sight, I presented a proposal I believed both sides could support. Within days, I was leading a bipartisan coalition of 14 Senators that worked night and day to craft a plan to reopen government, avert default, and restart negotiations on a long-term plan to deal with our nation's unsustainable

debt of more than \$17 trillion. Known as the “Common Sense Caucus,” we will continue to work to develop solutions and bridge the partisan divide.

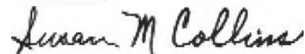
Earlier this year, across-the-board federal spending cuts known as “sequestration” took effect. These indiscriminate cuts jeopardized priorities from national security to medical research and stand in stark contrast to the thoughtful and thoroughly debated spending priorities set at town meetings throughout Maine. To bring some Maine common sense to this process, I authored bipartisan legislation to allow federal agencies to set priorities in administering the required cuts and wrote a new law to ensure that sequestration would not disrupt air travel, which plays such an important role in fueling Maine’s tourism economy.

I have also enjoyed my work as the ranking member of the Senate Special Committee on Aging where, with Senator Bill Nelson of Florida, we work on issues of critical importance to Maine seniors. The committee has created a toll free hotline (1-855-303-9470) to make it easier for senior citizens to report fraud and scams and to receive assistance. I also serve as the Senate Co-Chair of the task force on Alzheimer’s, a devastating disease that takes a tremendous personal and economic toll on more than five million Americans. Better treatment for Alzheimer’s and ultimately finding a cure should be an urgent national priority.

Finally, I am proud to reflect our famous Maine work ethic by completing another year of service without missing a single roll call vote. I have not missed a vote since I was elected – a streak that stands at more than 5,300 in a row.

May 2014 be a good year for you, your community, and our great State of Maine.

Sincerely,

A handwritten signature in cursive script that reads "Susan M. Collins".

Susan M. Collins

United States Senator

United States Congress
House of Representatives
Michael H. Michaud

Dear Hartland Residents and Friends:

While far from perfect, the legislation passed to avoid December's fiscal cliff embodied a spirit of bipartisan compromise that I hope will carry over to a broader agreement on our nation's finances. The bill ensures that Mainers will not have to pay an estimated \$1.4 billion in additional taxes in 2013, and extends a number of vital programs relied upon by Mainers. I look forward to working on a fiscally sound compromise that avoids burdening our most vulnerable citizens, seniors and veterans.

The gridlock in Washington has not slowed my efforts to fight for Maine's industries on the national and international arena. I have been proud to lead the fight in Congress to protect American manufacturers like New Balance, which employs approximately 900 Maine workers across three factories, from unfair tariff reductions. After presenting President Obama with his own set of New Balance Sneakers, I brought U.S. Trade Representative Ron Kirk to the Norridgewock facility to learn more about the industry. I have also worked with Ambassador Kirk to oppose Nova Scotia's proposed subsidies for its paper mill in Port Hawkesbury.

My 2nd annual tour of Maine's manufacturers to hear firsthand about their success and challenges was very helpful. These tours are an important part of my ongoing "Make it in Maine" agenda which consists of initiatives to boost domestic manufacturing. The feedback I received has been invaluable in helping to identify legislative action needed to support job growth in the industry.

It will also be my great honor to continue serving our nation's veterans as the new Ranking Member of the House Veterans Affairs Committee.

While I am proud of my accomplishments helping to improve services for our brave men and women in uniform, I know there is still so much to do. As Ranking Member of the full Committee, I will fight for new advances in areas such as veteran employment; VA claims backlogs, and veterans' health care.

My highest priority has always been ensuring that Mainers receive timely and quality constituent services. Whether you have a specific concern with a federal agency or need help connecting to resources, please don't hesitate to reach out to me at any of my offices. I also encourage you to visit my website (www.house.gov/michaud), where you can email me, sign up for email updates, and connect with me on Facebook and Twitter. Thank you again for the opportunity to represent you in Congress.

With warmest regards,
Michael H. Michaud
Member of Congress

Tax Year: 2012 As of: 06/30/2013

*	BARTLETT, DIANE	2,036.20
	BRALEY, THOMAS	1,294.76
**		477.92
**		1,478.40
	BUTLER, LEVINA	1,121.13
**		252.99
**		635.37
**		1,285.80
**		1,982.97
**		975.04
**		2,069.80
**		846.10
**		303.08
**		466.31
**		142.73
**		108.31
	FOX, ERIC N.	1,237.45
**		3,489.64
**		213.79
**		556.07
**		572.00
**		508.41
**		163.18
**		1,189.41
**		1,687.15
	HAAG, RONALD G.	178.65
	HALE, KEVIN C.	1,460.84
*	HARVEY, ERNEST	66.23
	HAVENS, LINDA	502.17
	HEWINS, BRUCE	865.11
**		61.12
**		1,145.32
**		3,656.21
**		768.42
**		1,050.15
**		265.12

**		2,615.09
**		227.32
**		114.35
**		427.36
**		8642.86
**		207.75
**		911.14
**		65.40
**		275.36
**		1,096.73
**		629.47
**		1,465.22
**		692.46
*	MARTIN, ANDREW	730.96
**		3,109.67
**		1,653.01
**		167.57
	MERROW, ANTHONY	1,425.24
	MERROW, ANTHONY	717.26
**		713.65
**		275.96
**		267.46
	PEDERSEN, RICKY	817.50
**		75.75
	REAZOR, VERA	1,643.75
**		1,941.76
**		348.04
**		1,339.39
*	ROBINSON, AUBREY	779.18
**		1,477.42
**		2,036.62
*	SHAW, LISA	918.64
	SMART, BONNIE E.	339.99
	SMART, BONNIE E.	366.08
	SMART, BONNIE E.	337.07
	SMART, BONNIE E.	368.28
	SMART, BONNIE E.	552.65
	SMART, BONNIE E.	749.21

	SMART, BONNIE E.	3,377.45
*	SMITH, DEBRA	399.04
*	SNYDER, GLENN	38.74
**		414.86
**		73.17
	THERIAULT, ROGER & MARY	337.79
**		1,455.90
**		1,065.89
	WASHBURN, WADE	675.56
*	WITHAM, JASON	153.87
**		318.52
**		479.49
**		146.35
	YANKEE REALTY	891.63
**		943.52

89 Accounts (as of 6/30/2013) 86,407.75

36 Accounts (as of 12/31/2013) 25,540.13

** Full Payment as of 12/31/2013

Tax Year: 2013 As of: 06/30/2013

	ANTHONY, CHRISTOPHER	750.32
	ANTHONY, CHRISTOPHER	2,056.81
	BADGER, KERMIT	123.65
**		3,360.36
	BARTLETT, DIANE	2,137.97
	BENGSTON, KIMBERLY	1,336.23
	BRALEY, THOMAS	1,324.66
**		338.31
**		195.58
**		1,135.73
	BROWN, MICHAEL J.	575.27
**		970.56
	BUKER, HAROLD	1,577.14
	BUTLER, DONALD P. II	1,512.69
	BUTLER, LEVINA	1,146.86
	BUTLER, PRICILLA	348.03
**		1,224.88

CARR, JASON	768.79
**	47.46
CHIPMAN, TROY	2,437.26
**	681.74
CONKLIN, JAMIE	2,029.34
COOTS, BELINDA C.	997.29
CORSON, MAHLON R.	793.14
**	1,149.87
CRAIG, MARY A.	1,907.30
**	1,797.08
CRANE, JOHN N.	2,180.42
**	1,530.42
**	456.65
DERAPS, JESSICA L.	461.46
**	456.15
**	1,678.50
DOUBLE DIAMOND	128.72
DOUBLE DIAMOND	109.81
**	723.79
FOX, ERIC N.	1,265.98
FROST, MARIE	592.74
GETCHELL, JOHN A	3,572.07
**	342.29
*GIFFORD, SCOTT F. & LILLIAN E.	568.28
GOULD, BELINDA	776.85
GOULD, CHARLES & BARBARA	975.56
GOULD, HARRY & TAMMI	1,519.53
GOULD, MICHAEL & KEITH	165.99
GOULD, NORMA	1,216.78
GOULD, PETER A JR.	545.48
GOULD, WESTON	1,726.44
HAAG, RONALD G.	182.23
HALE, KEVIN C.	1,494.71
HAMLIN, JOHN	872.68
HARVEY, ERNEST	403.96
**	889.69
**	1,369.27
HAVENS, LINDA	513.09
HENRY, JAMES	275.36

HEWINS, BRIAN E	1,095.12
HEWINS, BRUCE	884.71
HEWINS, MELLANEY	335.05
HEWINS, RONALD	333.91
HICKEY, GUYFRED	324.81
**	609.00
HOLT, JENNIFER	951.77
HUMPHREY, BRANDON	1,168.33
HUMPHREY, DARYL & DOROTHY	3,742.61
HUMPHREY, DARYL & DOROTHY	785.77
HUMPHREY, DARYL & DOROTHY	1,074.19
HUMPHREY, DARYL & DOROTHY	270.37
HUMPHREY, DARYL & DOROTHY	2,676.60
IRLAND, RANDY	2,908.39
JARVIS, CHARLOTTE	836.97
KAHERL, MILDRED	368.54
KENARY, KATHLEEN	931.86
**	522.83
KIRCHDOFER, SERETHA	280.86
KNIGHT, JESSICA FAYE	1,121.89
KNOWLTON, DOUGLAS	643.44
LAPIERE-FORD, WALLIS	575.86
LARY, CARL & LINDA	1,521.43
LATHROP, ROGER & ALTHEA	1,499.20
LEAVITT, ROCKY	192.42
**	1,015.57
LESSARD, JAMES & REBECCA	1,717.50
LEWIS, GLENN & DAWN	562.09
LINDSAY, WAYNE	512.34
LOGAN, WHITNEY	707.94
LUNT, TAMMY LYNN	254.89
MANNIELLO, BOBBIE A.	485.00
MARTIN, ANDREW J. III	788.27
MARTIN, ELIZABETH REILLY	240.26
MCNEIL, ROBIN	3,183.02
MCCORMACK, ANITA	1,691.48
MCCORMACK, ANITA	170.48
MCGRAW, FREDERICK	240.91
MERROW, ANTHONY	1,458.26

MERROW, ANTHONY	733.33
**	488.07
MINOTY, RODNEY P.	904.39
MITCHELL, BONNIE-JEAN	932.56
MOONEY, AFRED	1,237.26
MUNN, ELIGAH	633.95
MUNN, ELIGAH	95.57
**	335.29
PARKER, CORADEAN	190.96
*PEDERSEN, RICKY	835.96
**	76.10
PERKINS, RICHARD	510.60
**	234.25
POLCARO, RICHARD W	854.45
RANDLETT, MEREDITH	880.17
RANDLETT, MEREDITH	1,190.06
RANDLETT, MEREDITH	258.88
RANDLETT, MEREDITH E.	1,479.23
RANDLETT, MEREDITH E.	236.40
RANDLETT, MEREDITH E.	973.81
RANDLETT, MEREDITH E.	1,596.84
RANDLETT, MEREDITH E.	855.45
RANDLETT, MEREDITH E.	1,787.36
RANDLETT, THOMAS	1,956.17
RANDLETT, THOMAS	85.82
REAZOR, DIANE L.	257.07
REAZOR, VERA & TIMOTHY	1,681.99
REID, GAIL	1,987.14
REILLY, LUKE	1,674.99
**	988.79
RICHARDSON, LINDA & THOMAS	355.27
RIGGS, KARLA	954.20
RINES, WAYNE & PATRICIA	1,381.59
ROACH, SCOTT	815.96
ROBINSON, AUBREY F. & SUSAN J.	1,628.31
ROGERS, JONATHAN	522.68
SALLEY, MAHLON	1,511.69
SCHULZ, DONALD	1,179.25
SCHWARTZ, ARTHUR B.	428.19

SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.12
SCHWARTZ, ARTHUR TRUSTEE	272.11
SCHWARTZ, ARTHUR TRUSTEE	272.12
SEDGWICK, ROBERT	1,679.74
SHAW, LISA	944.34
SHAW, RICHARD L.	2,084.28
**	264.60
**	267.44
SMART, BONNIE E.	347.04
SMART, BONNIE E.	373.75
SMART, BONNIE E.	344.03
SMART, BONNIE E.	376.00
SMART, BONNIE E.	564.78
SMART, BONNIE E.	766.04
SMART, BONNIE E.	3,457.20
SMITH, DEBRA	730.59
SNYDER, GLENN	1,151.10
STACKHOUSE, REBECCA	423.69
STEWART, WAYNE JR	562.04
THERIAULT, ROGER & MARY	291.35
THERIAULT, ROGER & MARY	344.79
THIBODEAU, RICHARD	705.24
TOZIER, ESTELLE B.	1,830.07
**	1,273.05
**	735.73
WARREN, LINDA	2,152.70
WASHBURN, ALFRED & CAROL	1,094.92
WASHBURN, WADE A	690.64

WEST, DAVID	945.42
WHITNEY, DONALD II	231.26
WITHAM, JASON & ALICE	921.62
WITHEE, VELMA	325.05
WITHEE, VELMA	489.87
WITHEE, VELMA	148.76
**	1,199.99
WOOLDRIDGE, ALFRED	911.89
WRIGHT, JAMES L	937.49
YANKEE REALTY	1,181.07
183 Accounts (as of 6/30/2013)	167,690.45
152 Accounts (as of 12/31/2013)	131,930.15
** Full Payment as of 12/31/2013	
* Partial Payment	

TOWN OF HARTLAND, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2013

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of Hartland
Hartland, Maine

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Town of Hartland, Maine, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

OPINIONS

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Hartland, Maine, as of June 30, 2013, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

OTHER MATTERS

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The budgetary comparison information on page 27 is required by accounting principles generally accepted in the United States of America. This information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

The other supplemental information section is the responsibility of management and the schedules were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine

October 3, 2013

Town of Hartland

21 Academy Street

PO Box 280

Hartland, ME 04943

Phone (207) 938-4401

Fax (207) 938-3018

Susan Frost, Town Manager

Selectman: Judith Alton

Harold Baker

Adam Littlefield

Management Discussion and Analysis Period Ending June 30, 2013

As management of the Town of Hartland, this narrative provides an overview and analysis of our financial activities for the fiscal year ended June 30, 2013. This is in compliance with implementation of the Governmental Accounting Standards Board statement No. 34 (GASB 34). This information should be read in conjunction with the financial statements.

Financial Highlights

The Town provides services for highways and streets, protection, sanitation, public improvements, education, and health and welfare. The Town operates on a fiscal year, July-June.

The Town also owns and operates a pollution control facility and landfill that primarily serves the Town's most significant industry, Tasman's Leather Group, LLC and in town sewer users. The Town currently pays the pollution facility charges of 30% of all direct operating costs while Tasman's is responsible for 70% of the direct operating costs of the pollution control facility and landfill. The town pays 100% of all debt service on the pollution control facility and the landfill.

The Town's budget for 2012-13 totaled as follows:

Municipal	\$1,377,489
SAD # 48	\$1,026,858
County	<u>\$ 293,930</u>
TOTAL	\$2,698,277

The pollution control facility enterprise fund has assets of \$4,718,531 as of June 30, 2013, but liabilities of \$2,168,695. The largest liability is the unfunded amount of estimated landfill closure costs of \$2,156,500. The Town must begin setting money aside for this liability. Net assets are \$2,549,836.

Overview of the Financial Statements

The Town of Hartland's basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to financial statements

GOVERNMENT WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the Town of Hartland's finances in a manner similar to a private sector business.

The statement of net assets presents information on all of the Town's assets and liabilities, with the difference between the two being reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the Town of Hartland's financial position is improving or deteriorating.

The statement of activities presents information showing how the Town's net assets change during the year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the time of related cash requirements. This means that revenue and expenses are reported in this statement even if the resulting cash related movement does not occur until future fiscal periods (e.g. uncollected taxes).

The statements distinguish between activities of the Town of Hartland that are principally supported by taxes and intergovernmental revenue (governmental activity) and those activities that are intended to recover all or a significant portion of their costs through user fees (e.g. the treatment plant). Governmental activities include Administration, Education, County Tax, Fire, Public Works, Highways, Solid Waste, Library, Recreation, Cemetery Care, Charitable Aid, Debt Service and Capital Maintenance.

FUND FINANCIAL STATEMENTS

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Hartland, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. All of the funds of the town can be divided into these categories: government funds, proprietary funds and fiduciary funds.

GOVERNMENTAL FUNDS are used to account for essentially the same functions as are reported in the government-wide financial statements. However, the fund financial statements focus on near-term cash flows as well as balances of spendable resources. This type of accounting is called modified accrual, which means it focuses on cash and all other financial assets that can readily be converted to cash.

To allow the reader to better understand the fund financial statements in relation to the government-wide financial statements, reconciliations are provided between the two.

PROPRIETARY FUNDS are used to report activities that are supported primarily through charges to customers for services provided by the town. Proprietary funds are reported in the Statement of Net Assets and the Statement of Activities. The Treatment Plant and Landfill activities are reflected in the Proprietary Funds.

FIDUCIARY FUNDS are used to account for monies held for the benefit of parties outside the town. Fiduciary funds are found in our financial statements as cemetery trust funds and as funds that are to be turned over to outside organizations.

Financial Analysis

TOWN AS A WHOLE

The Town's net assets are increasing every year due to the reorganizing of our debt and monitoring spending.

The net assets were:

Town	\$ 1,595,493
HPCF	\$ 2,580,515
Total	\$ 4,176,008

CAPITAL ASSETS AND DEBT ADMINISTRATION

The Town's capital assets totaled \$1,291,292 in its governmental activities as of June 30, 2013. These assets are primarily buildings and equipment because most of Town infrastructure (Roads, Bridges, Sewer Lines, Sidewalks) are not included in the assets. The Town will include all new infrastructure in future financial statements.

The only capital asset expenditure for the year 2013 was capital improvements to roads in the amount of \$59,971.

LONG TERM DEBT

The Town's long term Bond Debt is as follows as of June 30, 2013

Bond Bank (Landfill Closure)	\$134,422	1%	2019
Bond Bank (2009 Refinance)	\$863,781	5.50%	2019
Bond Bank (1997 HPCF)	\$303,875	3%	2017
USDA (Landfill)	\$249,780	2.5%	2043

ECONOMIC FACTORS AND FUTURE BUDGETS

The Federal and State government continues to cut funding, which forces the town to be more financially responsive at a local level. These factors along with the general economic climate as a whole make it very challenging to maintain the mil rate. Regardless of the many challenges, the selectmen's goal for the projected 2013/ 2014 mil rate is to maintain the 2012/2013 mil rate of 24.1.

In the spring of 2013, the selectmen started an aggressive search for a partner/operator at the landfill. As of June 30, 2013, the negotiations continue with that potential long term partner. Construction on the Dollar Store and the Glass Eel are moving forward. Reports from the tannery are hopeful as they keep working on their compressed natural gas project.

The revaluation of properties is ongoing and expected to be finalized in the 2014 calendar year.

FIDUCIARY NON-TOWN ACCOUNTS

The Town acts as the fiduciary for non-expendable trust funds, the income of which may be used for cemetery maintenance. The balance in those funds is approximately \$46,806.

Respectfully submitted,

Susan Frost
Town Manager

Town of Hartland, Maine
Statement of Net Position
June 30, 2013

	Governmental Activities	Business -Type Activities	Total
ASSETS:			
Cash and cash equivalents	\$ 1,624,928.60	\$ 13,163.27	\$ 1,638,091.87
Taxes receivable	8,549.34	-	8,549.34
Tax liens receivable	249,545.35	-	249,545.35
Tax acquired property	5,595.00	-	5,595.00
Accounts receivable	-	17,514.99	17,514.99
Capital assets, net of accumulated depreciation	1,291,292.00	4,718,531.39	6,009,823.39
<i>Total assets</i>	<i>3,179,910.29</i>	<i>4,749,209.65</i>	<i>7,929,119.94</i>
LIABILITIES:			
Accrued expenses	-	2,218.31	2,218.31
Accounts payable	5,666.29	9,976.56	15,642.85
Prepaid property taxes	21,297.20	-	21,297.20
<i>Non-current liabilities:</i>			
Due within one year	205,421.79	-	205,421.79
Due in more than one year	1,346,437.17	-	1,346,437.17
Estimated landfill closure costs	-	2,156,500.00	2,156,500.00
<i>Total liabilities</i>	<i>\$ 1,578,822.45</i>	<i>\$ 2,168,694.87</i>	<i>\$ 3,747,517.32</i>
NET POSITION:			
Invested in capital assets, net of related debt	\$ (260,566.96)	\$ 4,718,531.39	\$ 4,457,964.43
Unrestricted	1,861,654.80	(2,138,016.61)	(276,361.81)
NET POSITION	\$ 1,601,087.84	\$ 2,580,514.78	\$ 4,181,602.62

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Activities
For the year ended June 30, 2013

	Program Revenues			Net (Expense) revenue and Changes In Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government	
					Governmental Activities	Business-type Activities
						Total
<i>Governmental activities:</i>						
General government	\$ 182,231.21	\$ 6,348.24	\$ -	\$ -	\$ (175,882.97)	\$ (175,882.97)
Protection	206,045.21	-	-	-	(206,045.21)	(206,045.21)
Health and welfare	9,102.40	-	-	-	(9,102.40)	(9,102.40)
Public works	240,426.47	-	-	33,876.00	(206,550.47)	(206,550.47)
Sanitation	155,735.17	-	-	228,475.39	72,740.22	72,740.22
Recreation	168,766.98	-	-	-	(168,766.98)	(168,766.98)
Public service	19,854.65	-	4,175.44	-	(15,679.21)	(15,679.21)
County tax	293,929.96	-	-	-	(293,929.96)	(293,929.96)
Education	1,026,857.57	-	-	-	(1,026,857.57)	(1,026,857.57)
Interest on long-term debt	83,621.74	-	-	-	(83,621.74)	(83,621.74)
Depreciation	70,023.00	-	-	-	(70,023.00)	(70,023.00)
Total Government Activities	2,456,594.36	6,348.24	4,175.44	262,351.39	(2,183,719.29)	(2,183,719.29)
<i>Business Type Activities:</i>						
HPCF	809,649.61	643,066.34	-	-	(166,583.27)	(166,583.27)
Total Business Type Activities	809,649.61	643,066.34	-	-	(166,583.27)	(166,583.27)
Total Primary Government	3,266,243.97	649,414.58	4,175.44	262,351.39	(2,183,719.29)	(2,350,302.56)
<i>General revenues:</i>						
Property taxes, levied for general purposes				2,217,446.99	-	2,217,446.99
Motor vehicle excise taxes				238,590.73	-	238,590.73
Interest on taxes and lien fees				44,775.50	-	44,775.50
<i>Grants and contributions not restricted to specific programs:</i>						
State revenue sharing				182,263.32	-	182,263.32
Homestead exemption				36,868.00	-	36,868.00
Other				187,582.71	-	187,582.71
Unrestricted investment earnings				226.68	-	226.68
Miscellaneous revenues				48,301.98	-	48,301.98
Transfer to Enterprise fund				(228,475.39)	228,475.39	
Total general revenues and transfers				2,727,580.52	228,475.39	2,956,055.91
<i>Changes in net position</i>				543,861.23	61,892.12	605,753.35
NET POSITION - BEGINNING				1,057,226.61	2,518,622.66	1,788,153.01
NET POSITION - ENDING				\$ 1,601,087.84	\$ 2,580,514.78	\$ 4,181,602.62

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Balance Sheet
Governmental Funds
June 30, 2013

	General	Other	Total
	Fund	Governmental	Governmental
		Funds	Funds
ASSETS:			
Cash and cash equivalents	\$ 1,420,038.14	\$ 204,890.46	\$ 1,624,928.60
Taxes receivable	8,549.34	-	8,549.34
Tax liens receivable	249,545.35	-	249,545.35
Tax acquired property	5,595.00	-	5,595.00
TOTAL ASSETS	\$ 1,683,727.83	\$ 204,890.46	\$ 1,888,618.29
LIABILITIES AND FUND BALANCES:			
<i>Liabilities:</i>			
Prepaid property taxes	\$ 21,297.20	\$ -	\$ 21,297.20
Accounts payable	5,666.29	-	5,666.29
Deferred property taxes	206,476.00	-	206,476.00
Total liabilities	233,439.49	-	233,439.49
<i>Fund balances:</i>			
Assigned	25,000.00	203,925.03	228,925.03
Unassigned	1,425,288.34	965.43	1,426,253.77
Total fund balances	1,450,288.34	204,890.46	1,655,178.80
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,683,727.83	\$ 204,890.46	
<i>Amounts reported for governmental activities in the Statement of Net Position (Stmnt. 1) are different because:</i>			
Depreciable and non depreciable capital assets as reported in Stmnt. 1			1,291,292.00
Long-term debt as reported on Stmnt. 1			(1,551,858.96)
Deferred property taxes not reported on Stmnt. 1			206,476.00
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$ 1,601,087.84

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2013

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 2,250,271.99	\$ -	\$ 2,250,271.99
Excise taxes	238,590.73	-	238,590.73
Intergovernmental revenue	259,522.75	-	259,522.75
Charges for services	6,348.24	-	6,348.24
Interest on taxes and liens	44,775.50	-	44,775.50
Interest	-	226.68	226.68
Other revenue	39,481.56	8,820.42	48,301.98
<i>Total revenues</i>	<i>2,838,990.77</i>	<i>9,047.10</i>	<i>2,848,037.87</i>
EXPENDITURES:			
General government	182,231.21	-	182,231.21
Protection	206,045.21	-	206,045.21
Health and welfare	9,102.40	-	9,102.40
Public works	240,426.47	-	240,426.47
Sanitation	155,735.17	-	155,735.17
Recreation	43,819.46	124,947.52	168,766.98
Public service	19,854.65	-	19,854.65
County tax	293,929.96	-	293,929.96
Education	1,026,857.57	-	1,026,857.57
Debt service	298,043.09	-	298,043.09
<i>Total expenditures</i>	<i>2,476,045.19</i>	<i>124,947.52</i>	<i>2,600,992.71</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>362,945.58</i>	<i>(115,900.42)</i>	<i>247,045.16</i>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	-	185,242.72	185,242.72
Operating transfers (out)	(413,718.11)	-	(413,718.11)
Grant revenue	413,718.11	-	413,718.11
<i>Total other financing sources (uses)</i>	<i>-</i>	<i>185,242.72</i>	<i>185,242.72</i>
<i>Net change in fund balances</i>	<i>362,945.58</i>	<i>69,342.30</i>	<i>432,287.88</i>
FUND BALANCES - BEGINNING	1,087,342.76	135,548.16	1,222,890.92
FUND BALANCES - ENDING	\$ 1,450,288.34	\$ 204,890.46	\$ 1,655,178.80

The accompanying notes are an integral part of this statement

(Continued)

Town of Hartland, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2013

Net change in fund balances - total governmental funds (Statement 4)	\$ 432,287.88
<i>Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to the following items.</i>	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds:	(70,023.00)
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year	214,421.35
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resource: are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.	(32,825.00)
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES (STMT. 2)	\$ 543,861.23

The accompanying notes are an integral part of this statement

Town of Hartland, Maine
Statement of Net Position
Proprietary Funds
June 30, 2013

		Business-type activities Enterprise Funds
<hr/>		
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$	13,163.27
Accounts receivable		17,514.99
<i>Total current assets</i>		<u>30,678.26</u>
<i>Non-current assets:</i>		
Property, plant, and equipment		9,962,001.00
Less: accumulated depreciation		(5,243,469.61)
<i>Total non-current assets</i>		<u>4,718,531.39</u>
TOTAL ASSETS		<u>4,749,209.65</u>
<hr/>		
LIABILITIES:		
Accrued expenses		2,218.31
Accounts payable		9,976.56
Estimated landfill closure costs		2,156,500.00
<i>Total liabilities</i>	\$	<u>2,168,694.87</u>
<hr/>		
NET POSITION:		
Invested in capital assets, net of related debt	\$	4,718,531.39
Unrestricted		(2,138,016.61)
NET POSITION - BUSINESS-TYPE ACTIVITIES	\$	<u>2,580,514.78</u>

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2013

	Business-type activities Enterprise Funds
Operating revenues:	
Tasman Leather Group	\$ 474,318.98
Town of Hartland	156,744.36
Miscellaneous	12,003.00
<i>Total operating revenues</i>	<i>643,066.34</i>
Operating expenses:	
Operations	641,480.34
Depreciation expense	168,169.27
<i>Total operating expenses</i>	<i>809,649.61</i>
<i>Operating income (loss)</i>	<i>(166,583.27)</i>
Non-operating revenues (expenses):	
Transfers in (out)	228,475.39
<i>Total non-operating revenues (expenses)</i>	<i>228,475.39</i>
<i>Net income (loss)</i>	<i>61,892.12</i>
NET POSITION - BEGINNING	2,518,622.66
NET POSITION - ENDING	\$ 2,580,514.78

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2013

	Business-type activities Enterprise Funds
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from customers	\$ 625,551.35
Payments to suppliers	(631,503.78)
<i>Net cash provided by operating activities</i>	<i>(5,952.43)</i>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:	
Transfers in from Town - Grant funds	228,475.39
Acquisition of capital assets	(228,475.39)
<i>Net cash (used) in non-capital financing activities</i>	
<i>Net increase (decrease) in cash and cash equivalents</i>	<i>(5,952.43)</i>
CASH BALANCE - BEGINNING OF YEAR	19,115.70
CASH BALANCE - END OF YEAR	\$ 13,163.27
 <i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</i>	
Operating income (loss)	\$ (166,583.27)
<i>Adjustments to reconcile operating income to net cash provided (used) in operating activities</i>	
Depreciation expense	168,169.27
<i>Change in assets and liabilities:</i>	
(increase)/decrease in accounts receivable	(17,514.99)
Increase/(decrease) in accounts payable	9,976.56
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (5,952.43)

The accompanying notes are an integral part of this statement.

Town of Hartland Maine
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2013

	Trust Fund	
Assets:		
Cash and cash equivalents	\$	32,970.29
Investments		13,835.67
<i>Total assets</i>	<i>\$</i>	<i>46,805.96</i>
Net position:		
Non-spendable	\$	23,335.60
Unrestricted		23,470.36
NET POSITION - FIDUCIARY FUNDS	\$	46,805.96

The accompanying notes are an integral part of this statement.

Town of Hartland, Maine
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2013

	Non-Expendable Trust Fund
Additions:	
Investment income	\$ 278.07
Gain (loss) on investments	1,183.30
	<u>1,461.37</u>
Deductions:	
Cemetery improvements - Pine Grove Cemetery	5,273.29
Services charges	15.00
	<u>5,288.29</u>
Change in Net Assets	(3,826.92)
NET POSITION - BEGINNING OF YEAR	<u>50,632.88</u>
NET POSITION - END OF YEAR	<u>\$ 46,805.96</u>

The accompanying notes are an integral part of this statement.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Hartland, Maine (the Town) was incorporated in 1820. The Town of Hartland, Maine operates under a town meeting – selectmen form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. For enterprise funds, GASB Statement Nos. 20 and 34 provide the Town the option of electing to apply FASB pronouncements issued after November 30, 1989. The Town has elected not to apply those pronouncements. The more significant of the government's accounting policies are described below.

In evaluating how to define the Town for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Town's financial statements.

B. Basis of Presentation

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position reports all financial and capital resources of the Town and reports the difference between assets and liabilities as "net position" not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the "net (expense) revenue" of the Town's individual functions before applying general revenues. The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Proprietary Fund Type

Enterprise Funds – This fund is used to account for operations of the wastewater treatment plant and a related landfill along with a closed dumpsite that are operated in a manner similar to a private business. The costs of providing treatment services to Irving Tanning Company and the general public and operating the landfill are financed through user fees to Irving and Town appropriations. Fees paid by Irving and appropriations from the town are recorded as revenues by the enterprise fund since they provide funds necessary to operate the facility. The measurement of financial activity focuses on net income similar to the private sector.

Fiduciary Fund Type (Not included in government-wide statements)

Expendable Trust Fund – This fund accounts for transactions related to assets held by the Town in a trustee capacity.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Operating revenues and expenses for proprietary funds are those that result from providing services and producing and delivering goods and/or services. It also includes all revenue and expenses not related to capital and related financing, non-capital financing, or investing activities.

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised at the selectmen level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs, if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	25-50
Infrastructure	25-50
Treatment plant	50
Machinery and Equipment	3-20

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Town's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Assigned – Funds intended to be used for specific purposes set by the Board of Selectmen.

Unassigned – Funds available for any purpose.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on July 16, 2012, on the assessed value listed as of April 1, 2012, for all real and personal property located in the Town. Payment of taxes was due September 15, 2012, and March 1, 2013, with interest at 7% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$70,719.08 for the year ended June 30, 2013.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2013.

Risk Management

The Town pays insurance premiums to Sargent, Tyler, and West to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a deposit policy for custodial credit risk.

GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At June 30, 2013, cash deposits totaled \$1,665,524.54, and had a carrying value of \$1,638,091.87. Of the deposited amounts, \$250,000 per bank was protected by depository insurance, plus pledged securities with the financial institution. Accordingly, the Town was not exposed to custodial credit risk at June 30, 2013.

Investments

The Town does not have a written investment policy, but follows state statutes. At June 30, 2013 the Town had funds invested with a Bangor Savings Bank certificate of deposit in the amount of \$586.42 and equities with Richard Brothers Financial Advisors in the amount of \$13,835.67. All invested funds were protected by federal deposit insurance or Securities Investor Protection Corporation.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

3. CAPITAL ASSETS

Governmental activities:	Balance 7/1/12	Additions	Deletions	Balance 6/30/13
Machinery, equipment & vehicles	\$ 582,138.00	\$ -	\$ -	\$ 582,138.00
Building	1,766,419.00	-	-	1,766,419.00
Roads	123,618.00	-	-	123,618.00
Total capital assets being depreciated	2,472,175.00	-	-	2,472,175.00
Less accumulated depreciation				
Machinery, equip & vehicles	(331,156.00)	(25,937.00)	-	(357,093.00)
Buildings	(770,244.00)	(41,614.00)	-	(811,858.00)
Roads	(9,460.00)	(2,472.00)	-	(11,932.00)
Total accumulated depreciation	(1,110,860.00)	(70,023.00)	-	(1,180,883.00)
Governmental activities Capital assets, net	\$ 1,361,315.00	\$ (70,023.00)	\$ -	\$ 1,291,292.00

Depreciation expense is broken down by department as follows:

Public works	\$ 3,972.00
Public safety	34,192.00
Town wide	31,859.00

Business-type activities:	Balance 7/1/12	Additions	Deletions	Balance 6/30/13
Treatment plant	\$ 8,338,737.00	\$ -	\$ -	\$ 8,338,737.00
Landfill	1,394,788.00	228,475.00	-	1,623,263.00
Total capital assets being depreciated	9,733,525.00	228,475.00	-	9,962,000.00
Less accumulated depreciation				
Treatment plant	(4,674,797.00)	(136,582.00)	-	(4,811,379.00)
Landfill	(400,503.00)	(31,587.00)	-	(432,090.00)
Total accum deprec.	(5,075,300.00)	(168,169.00)	-	(5,243,469.00)
Business - type activities Capital assets, net	\$ 4,658,225.00	\$ 60,306.00	\$ -	\$ 4,718,531.00

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

4. LONG-TERM DEBT

	Balance 7/1/12	Issued	Retired	Balance 6/30/13
MMBB, 1.33% dated 10/27/1997, \$1,215,500, due annually \$60,775 through 10/27/2017	\$ 364,650.12	\$ -	\$ (60,775.02)	\$ 303,875.10
Interstate Bank, 10.395% n/p, due monthly \$2,269 through May 2013	15,047.56	-	(15,047.56)	-
MMBB 2009SR, 1.0% due annually \$19,203 through 2019	153,625.50	-	(19,203.15)	134,422.40
MMBB 2009SD, 5.5% due quarterly, through 2019	971,503.03	-	(107,721.57)	863,781.46
USDA, 2% due annually \$11,674, 30 years, dated 5/16/2012	261,454.00	-	(11,674.00)	249,780.00
Totals	\$ 1,766,280.31	\$ -	\$ (214,421.35)	\$ 1,551,858.96

The annual future principal payment requirement for bonds payable outstanding as of June 30, 2013, is as follows:

Year ending June 30,	Principal due
2014	\$ 205,421.79
2015	211,809.37
2016	218,555.56
2017	225,680.54
2018	233,205.53
2019-2022	324,146.17
2023-2027	58,370.00
2028-2032	58,370.00
2033-2036	16,300.00
	\$ 1,551,858.96

5. MUNICIPAL SOLID WASTE LANDFILL CLOSURE COSTS

The Town of Hartland operates a secure sludge landfill. At present, one section of the landfill, about one-fifth of the available capacity, is in use. As each section reaches capacity, the top and part of the slope are closed and another section is opened next to it.

State and federal laws and regulations require that the Town place a cover on each section of the landfill when it is closed and perform certain maintenance and monitoring functions on each sections for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an expense provision and related liability are being recognized based on future closure and post-closure care costs that will be incurred near or after the time when the currently active section of the landfill no longer accepts waste. The recognition of these landfill closure and post-closure costs is based on the portion of this section used during the year.

The estimated liability for closure and post-closure case has a balance of \$2,156,500 based on 89% usage (filled) of Phase I and Phase II, and post-closure monitoring costs of the old landfill that was closed in 1990 and 1994.

**TOWN OF HARTLAND, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2013**

6. COMMITMENTS AND CONTINGENCIES

During 2009, the Environmental Protection Agency (EPA) reviewed a license renewal for the Town's secure sludge landfill. There have been numerous violations including periodic monitoring requirements, erosion control and leachate management. The Town secured an EDA grant for \$850,000 and a note payable for \$300,000 to correct the violations. Work started in 2010 and a new license will be issued. EPA has agreed to allow the Town to continue accepting sludge during the repair work. The work is anticipated to be completed in 2013.

7. ASSIGNED BALANCES

The Board of Selectmen has the authority to assign amounts for specific future purposes. Approved assigned balances at June 30, 2013, consist of:

General Fund:

Roads - ditching	\$ 15,000.00
Camera system	5,500.00
Pool account	<u>4,500.00</u>
	<u>\$ 25,000.00</u>

Special Revenue Fund:

Pool	\$ 2,098.74
Roads	59,971.74
CDBG	49,446.12
Property sales	31,273.12
Equipment sales	803.10
Perpetual care	4,000.00
Landfill	25,000.00
HPCF upgrades	<u>31,332.21</u>
	<u>\$ 203,925.03</u>

8. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Town of Hartland, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (negative)
REVENUES:				
Property taxes	\$ 2,223,454.96	\$ 2,223,454.96	\$ 2,250,271.99	\$ 26,817.03
Excise taxes	184,000.00	184,000.00	238,590.73	54,590.73
Intergovernmental revenue	189,541.12	189,541.12	259,522.75	69,981.63
Charges for services	-	-	6,348.24	6,348.24
Interest on taxes and liens	-	-	44,775.50	44,775.50
Other revenues	38,000.00	38,000.00	39,481.56	1,481.56
Total revenues	2,634,996.08	2,634,996.08	2,838,990.77	203,994.69
EXPENDITURES:				
General government	200,860.00	200,860.00	182,231.21	18,628.79
Protection	248,315.00	248,315.00	206,045.21	42,269.79
Health and welfare	17,860.00	17,860.00	9,102.40	8,757.60
Public works	273,340.00	273,340.00	240,426.47	32,913.53
Sanitation	233,175.00	233,175.00	155,735.17	77,439.83
Recreation	49,200.00	49,200.00	43,819.46	5,380.54
Public service	22,436.00	22,436.00	19,854.65	2,581.35
County tax	295,000.00	295,000.00	293,929.96	1,070.04
Education	1,026,858.00	1,026,858.00	1,026,857.57	0.43
Debt service	331,233.00	331,233.00	298,043.09	33,189.91
Total expenditures	2,698,277.00	2,698,277.00	2,476,045.19	222,231.81
Excess (deficiency) of revenues over (under) expenditures	(63,280.92)	(63,280.92)	362,945.58	(18,237.12)
OTHER FINANCING SOURCES (USES):				
Operating transfers (out)	-	-	(413,718.11)	(413,718.11)
Intergovernmental grant revenue	-	-	413,718.11	413,718.11
Total other financing sources	-	-	-	-
Net changes in fund balances	(63,280.92)	(63,280.92)	362,945.58	(18,237.12)
FUND BALANCES - BEGINNING			1,087,342.76	
FUND BALANCES - ENDING			\$ 1,450,288.34	

Town of Hartland, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2013

	Special Revenue Funds	Total Other Governmental Funds
ASSETS:		
Cash and cash equivalents	\$ 204,890.46	\$ 204,890.46
TOTAL ASSETS	<u>\$ 204,890.46</u>	<u>\$ 204,890.46</u>
LIABILITIES AND FUND BALANCE:		
<i>Fund balance:</i>		
Assigned	\$ 203,925.03	\$ 203,925.03
Unassigned	965.43	965.43
<i>Total fund balance</i>	<u>204,890.46</u>	<u>204,890.46</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 204,890.46</u>	<u>\$ 204,890.46</u>

Town of Hartland, Maine
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Other Non-Major Governmental Funds
For the Year Ended June 30, 2013

	Special Revenue Funds	Total Other Governmental Funds
REVENUES:		
Interest income	\$ 226.68	\$ 226.68
Other revenues	8,820.42	8,820.42
<i>Total revenues</i>	<u>9,047.10</u>	<u>9,047.10</u>
EXPENDITURES:		
Special Projects	124,947.52	124,947.52
<i>Total expenditures</i>	<u>124,947.52</u>	<u>124,947.52</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(115,900.42)</u>	<u>(115,900.42)</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:		
Transfer (to) from General Fund	185,242.72	185,242.72
<i>Total other financing sources (uses)</i>	<u>185,242.72</u>	<u>185,242.72</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	69,342.30	69,342.30
FUND BALANCE - BEGINNING OF YEAR	<u>135,548.16</u>	<u>135,548.16</u>
FUND BALANCE - END OF YEAR	<u>\$ 204,890.46</u>	<u>\$ 204,890.46</u>

Town of Hartland, Maine
Schedule of Property Valuation, Assessments, and Appropriations
General Fund
For the Year Ended June 30, 2013

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 87,354,792.00
Personal property valuation	<u>4,904,750.00</u>
<i>Total valuation</i>	<u>92,259,542.00</u>
<i>Tax Commitment:</i>	
Tax assessment at \$24.10 per thousand	<u>2,223,454.96</u>
<i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	2,223,454.96
Appropriated from fund balance	134,000.00
Estimated revenues	<u>411,541.12</u>
Appropriations per original budget	<u>2,768,996.08</u>
<i>Overlay</i>	<u>(70,719.08)</u>
TOTAL APPROPRIATIONS	\$ <u>2,698,277.00</u>

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